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Financing of the United Nations Peacekeeping Force in Cyprus

Budget performance for the period from 1 July 2014 to 30 June 2015 and proposed budget for the period from 1 July 2016 to 30 June 2017 of the United Nations Peacekeeping Force in Cyprus

Report of the Advisory Committee on Administrative and Budgetary Questions

Appropriation for 2014/15	$58,004,500
Expenditure for 2014/15	$53,194,500
Underexpenditure for 2014/15	$4,810,000
Appropriation for 2015/16	$52,538,500
Projected expenditure 2015/16[a]	$50,688,600
Estimated underexpenditure for 2015/16[a]	$1,849,900
Proposal submitted by the Secretary-General for 2016/17	$55,492,300
Recommendation of the Advisory Committee for 2016/2017	$54,849,900

[a] Estimates as at 31 January 2016.

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I. Introduction

1. **The recommendations of the Advisory Committee on Administrative and Budgetary Questions contained in paragraphs 20, 21, 31, 34 and 39 below would entail a reduction of $642,400 to the proposed budget for the United Nations Peacekeeping Force in Cyprus (UNFICYP) for the period from 1 July 2016 to 30 June 2017 (A/70/717).** The Advisory Committee has made recommendations and observations on specific issues, where appropriate, in the paragraphs below.

2. During its consideration of the financing of UNFICYP, the Advisory Committee met representatives of the Secretary-General who provided additional information and clarification, concluding with written responses sent on 5 April 2016. The documents reviewed and those used for background information by the Committee in its consideration of the financing of UNFICYP are listed at the end of the present report. The Committee's detailed comments and recommendations on the findings of the Board of Auditors and on cross-cutting issues relating to United Nations peacekeeping operations can be found in its related reports (see A/70/380 and A/70/742, respectively).

II. Budget performance for the period from 1 July 2014 to 30 June 2015

3. By its resolution 68/286, the General Assembly appropriated an amount of $58,004,500 gross ($55,628,100 net) for the maintenance of UNFICYP for the period from 1 July 2014 to 30 June 2015, exclusive of voluntary contributions. The total amount has been assessed on Member States. Expenditure for the period totalled $53,194,500 gross ($50,958,500 net), which is $4,810,000 gross ($4,669,600 net) lower than the amount appropriated by the Assembly, corresponding to a budget implementation rate of 91.7 per cent.

4. The table contained in section III.A of the performance report (A/70/580) indicates that the expenditure for the period from 1 July 2014 to 30 June 2015 is the net result of reduced requirements of $1,254,100 under military and police personnel costs, $1,630,300 under civilian personnel costs and $1,925,600 under operational costs.

5. An analysis of the variances is provided in section IV of the performance report. The reduced requirements for military and police personnel were primarily attributable to a higher-than-budgeted average actual vacancy rate for United Nations police. The reduced requirements for civilian personnel were attributable primarily to favourable average exchange rates and a higher average actual vacancy rate of 5.4 per cent for international staff compared with the budgeted rate. The reduced requirements for operational costs resulted from the implementation of energy-efficiency measures, lower-than-anticipated average electricity prices and the favourable average exchange rates mentioned above.

6. The reduced requirements for operational costs were partially offset by increases under the following items: (a) information technology ($294,300, or 28.4 per cent), owing to the acquisition of equipment; (b) medical care ($105,200, or 30.7 per cent), owing to higher average prices and the replenishment of medical

supplies; (c) other supplies, services and equipment ($130,500, or 28.9 per cent), resulting from freight costs.

7. With regard to the operations of the Force during the performance period, the performance report indicates that 234 ceasefire violations occurred over the period, compared with 301 violations in 2013/14, representing a decrease of 29 per cent, owing to a reduction in unauthorized construction in specific locations. The Force used 1,152 hours of air patrol, instead of the planned 1,320 hours, because of unforeseen technical problems necessitating the grounding of aircraft. A new fence (1,140 m in length) was erected around a mine area where heavy rains had washed mines into the buffer zone (expected accomplishment 2.1).

8. The comments of the Advisory Committee on the information in the performance report on individual objects of expenditure can be found, where relevant, in the discussion of the proposed budget for the period from 1 July 2016 to 30 June 2017 in the paragraphs below.

III. Information on performance for the current period

9. The apportionment for the period from 1 July 2015 to 30 June 2016 amounts to $52,538,500 gross. The Advisory Committee was informed that, as at 31 January 2016, the expenditure amounted to $36,344,600 gross. The projected expenditure as at 30 June 2016 will amount to $50,688,600, leaving a projected unencumbered balance of $1,849,900.

10. In its resolution 2263 (2016), dated 28 January 2016, the Security Council authorized an increase of 28 military personnel, from 860 to 888. The additional troops are expected to be deployed in April 2016.[1] The Advisory Committee was informed, upon enquiry, that the estimated costs for the deployment of the 28 military personnel for the three-month period at full incumbency amounted to $289,105 and that it was the intention of the Secretariat to absorb the additional costs for that deployment within the approved resources for the 2015/16 period. **The Advisory Committee notes the intention of the Secretary-General to absorb the deployment of additional military personnel within the approved resources for the 2015/16 period.**

11. The Advisory Committee was also informed that, as at 22 February 2016, the assessed contributions to the Special Account for UNFICYP since inception amounted to $568,917,200, while payments received were $545,666,600, leaving an outstanding balance of $23,250,600. As at 16 February 2016, the cash available to the Force amounted to $18,422,700. After subtracting a three-month operating reserve of $9,551,700 (excluding reimbursement of troop- and formed police-contributing countries), the remaining cash surplus amounted to $8,871,000.

12. Concerning the incumbency of UNFICYP military and civilian posts and positions, the Advisory Committee was provided with the following information as at 29 February 2016:

[1] The Advisory Committee was informed that, as at 21 April 2016, the 28 additional military personnel had not yet been deployed.

Category	*Authorized*[a]	*Planned*[a]	*Encumbered*	*Vacancy rate (percentage)*
Military contingent personnel[b]	888	860	861	(0.1)
United Nations police	69	69	55	20.3
International staff	33	33	32	3.0
National General Service	117	117	111	5.1

[a] Represents the highest authorized strength for the period.

[b] The troop increase authorized by the Security Council in its resolution 2263 (2016), dated 28 January 2016, was not foreseen in the budget proposal for 2015/16.

IV. Proposed budget for the period from 1 July 2016 to 30 June 2017

A. Mandate and planned results

13. The mandate of UNFICYP was established by the Security Council in its resolution 186 (1964) and subsequently extended, most recently, in resolution 2263 (2016), until 31 July 2016.

14. In his report on the proposed budget for UNFICYP (A/70/717), the Secretary-General indicates that the Force is mandated to help the Security Council to ensure peace and security in Cyprus and a return to normal conditions. The Secretary-General also indicates that the overall context in which the Force operates has changed considerably with the resumption of intercommunal talks in May 2015. Progress has been made in the negotiations, leading to increased levels of trust between the communities and an increase in the number of bicommunal activities supported by the Mission (para. 7).

15. While the Office of the Special Adviser to the Secretary-General on Cyprus continues to focus on the facilitation of negotiations towards a comprehensive settlement agreement, UNFICYP will assist the two sides in the implementation of confidence-building measures, which include the opening of new crossing points, monitoring civilian activities in the buffer zone and demining (A/70/717, para. 8).

B. Resource requirements

16. The proposed budget for UNFICYP for the period from 1 July 2016 to 30 June 2017, which provides for the deployment of 888 military contingent personnel, 69 United Nations police officers, 39 international staff and 119 national staff, amounts to $55,492,300 gross ($53,208,900 net), representing an increase of $2,953,800, or 5.6 per cent, in gross terms, compared with the apportionment of $52,538,500 for the 2015/16 period. An analysis of variances is provided in section III of the report of the Secretary-General on the proposed budget (A/70/717, paras. 53-63).

17. The Advisory Committee notes, from paragraph 43 of the budget report, that, for the 2016/17 period, the observation posts, offices and accommodation facilities provided by the Government of Cyprus to the Force, at no cost, for military

contingents and United Nations police units are estimated at $917,200. **The Advisory Committee notes with appreciation the continued contributions of the Government of Cyprus under the status-of-forces agreement.**

1. Military and police personnel

Category	*Approved 2015/16*	*Proposed 2016/17*[a]	*Variance*
Military contingents	860	888	28
United Nations police	69	69	–

[a] Represents highest level of authorized/proposed strength.

18. The proposed requirement for military and police personnel of $23,293,200 represents a decrease of $293,000, or 1.2 per cent, which is attributable primarily to a decrease in the number of rotations of military troops and the application of a vacancy factor of 10 per cent for the United Nations police. The reduced requirement is partially offset by the increase in the authorized troop strength from 860 to 888 and the impact of the single rate of reimbursement of $1,365 for standard troop costs. **The Advisory Committee recommends approval of the proposed resources for military contingents and police personnel.**

2. Civilian personnel

Category	*Approved 2015/16*	*Proposed 2016/17*	*Variance*
International staff	33	39	6
National staff	117	119	2

19. The proposed requirement of $13,900,000 represents an increase of $731,700, or 5.6 per cent, which is mainly attributable to the proposed establishment of six new international and two new national posts. Upon enquiry, the Advisory Committee was informed that the overall justification for the increase in civilian staffing was to strengthen the capacity of the Force to support the ongoing intercommunal talks, building on recent progress, and to strengthen management of the buffer zone, where civilian activity had doubled over the past decade, requiring greater oversight and review of requests for its use.

20. The proposed new posts are as follows:

(a) One post of Special Assistant/Political Affairs Officer (P-3) in the Office of the Special Representative of the Secretary-General. The incumbent of the post would support the coordination of the responsibilities in the Office and ensure maximum synergy between the functions of the Special Representative, who is also the Deputy Special Adviser to the Secretary-General and the head of both the United Nations country team and the security management team (A/70/717, paras. 20-21). Upon enquiry, the Advisory Committee was informed that, inter alia, the increased activities in the buffer zone, the increased bicommunal activities, the resumed negotiations between the leaders of the two communities and the role of UNFICYP in facilitating the work of eight technical committees further justified the establishment of the post. **The Advisory Committee considers that the increased workload in the Office of the Special Representative of the Secretary-General**

justifies additional resources and therefore recommends approval of the establishment of a post of Special Assistant (P-3) in the Office;

(b) One post of Conduct and Discipline Officer (P-3) in the Office of the Special Representative of the Secretary-General. The establishment of the proposed new post is aimed at aligning the capacity of UNFICYP with other peacekeeping missions and providing support to the management team in ensuring compliance with the United Nations zero tolerance policy on sexual exploitation and abuse and other forms of misconduct. Currently, the Force relies on a focal point provided by the United Nations Interim Force in Lebanon (UNIFIL) to handle matters of conduct and discipline as part of a regional cooperation initiative (A/70/717, para. 22). Upon enquiry, the Advisory Committee was informed that the regional team based in UNIFIL, which had been responsible for administering all conduct and discipline cases in UNFICYP, would continue to be available to the senior leadership of the Force for guidance on handling complex cases. **Given that the current regional arrangement appears to have been adequate in addressing conduct and discipline cases in UNFICYP, the Advisory Committee is not convinced that the establishment of a dedicated post is justified. Therefore, the Committee recommends against the establishment of the post of Conduct and Discipline Officer at the P-3 level;**

(c) One post of Public Information Officer (P-2) in the Public Information Section. The incumbent of the post would help to develop and manage effective operational monitoring and evaluation tools and use them to develop communication plans to reach key target audiences in the two communities. That individual would also support efforts to drive the media outreach programme of the Force and provide capacity to oversee the day-to-day technical output of the Section (A/70/7171, para. 28). Upon enquiry, the Advisory Committee was informed that the Public Information Section lacked the capacity to develop and implement a communication strategy around bicommunal issues to promote the work of UNFICYP and the good offices mission of the Secretary-General, while at the same time monitoring press and social media reports. **Taking into account the fact that the Public Information Section already consists of five posts (1 P-5, 1 P-3 and 3 national General Service), the Advisory Committee is of the view that the Section should be able to perform its core functions at its present level of resources. Therefore, the Committee recommends against the establishment of the post of Public Information Officer at the P-2 level;**

(d) Three posts of Civil Affairs Officer (1 P-4 and 2 National Professional Officer) in the new intercommunal unit of the Civil Affairs Section. The unit would be responsible mainly for improving relations between the Greek Cypriot and Turkish Cypriot communities. It would be led by a Civil Affairs Officer (P-4), supported by four Civil Affairs Officers (National Professional Officer), inclusive of the proposed establishment of two National Professional Officer posts in addition to existing staffing levels (A/70/717, para. 25). Upon enquiry, the Advisory Committee was informed that the management of civilian activities in the buffer zone had become increasingly resource-intensive. During the 2014/15 period, Civil Affairs Officers held 173 interactions with community leaders, compared with 93 interactions during the 2013/14 period. As at 31 March 2016, 154 interactions had been held. The Committee was also informed that the proposal to establish an intercommunal unit built on the success of the existing bicommunal programme and, in particular, on the work of the existing two National Professional Officers in

supporting community engagement since joining the Force in February 2014. In its resolution 2263 (2016), the Security Council agreed that the active participation of civil society groups, including women's groups, was essential to the political process and could contribute to making any future settlement sustainable. **Accordingly, the Advisory Committee considers that the new intercommunal unit could play an important role in the successful implementation of the UNFICYP mandate. Consequently, the Committee recommends approval of the proposal to establish three posts of Civil Affairs Officer, including one at the P-4 level and two as National Professional Officers;**

(e) One post of Geospatial Information Officer (P-3) and one post of Geospatial Information Assistant (Field Service) in the new Geospatial Information and Telecommunications Technology Services.[2] The new posts would strengthen the capacity of the Force to collect geographical information using digital imagery technology by providing updated information on the ground, including an accurate overview of the buffer zone from minefields to farming areas (A/70/717, para. 36). Upon enquiry, the Advisory Committee was informed that UNIFIL had supported UNFICYP in the development of a database over the past two years. The additional posts would enable the Force to manage the database in order to provide the personnel of the Force with digital imagery and information overlays, both at Headquarters and in the field. **While acknowledging the need for accurate and updated information on the buffer zone, the Advisory Committee notes that, owing to its long-standing presence in Cyprus, the Force should already be familiar with this zone, especially in view of the support provided both regionally by UNIFIL and from the newly consolidated capacity at the United Nations Logistics Base in Brindisi, Italy. Consequently, the Committee considers that the specific needs of the Force in terms of geospatial information could be satisfied by the establishment of one of these Geospatial Officer posts. Therefore, the Advisory Committee recommends in favour of the establishment of the post of Geospatial Officer at the P-3 level and against the establishment of the Geospatial Information Assistant (Field Service) post;**

21. **In paragraph 20 above, where the Advisory Committee recommends against the proposed staffing changes and resource requirements for civilian personnel, any related non-post resources associated with this recommendation, including resources under official travel, should also be adjusted accordingly.**

22. The Advisory Committee notes, on the basis of the information provided to it in the context of the cross-cutting report, that UNFICYP is not among the 13 missions, the United Nations Logistics Base and the Regional Service Centre in Entebbe, Uganda, which have undergone a civilian staffing review. **The Advisory Committee recommends that a civilian staffing review of UNFICYP be completed prior to the next budget submission for the 2017/18 period.**

3. Operational costs

Apportionment 2015/16	*Proposed 2016/17*	*Variance*
15 784 000	18 299 100	2 515 100

[2] It is proposed that the Information and Communications Technology Section be renamed Geospatial Information and Telecommunications Technology Services.

23. Operational costs for the period from 1 July 2016 to 30 June 2017 are estimated at $18,299,100, reflecting an increase of $2,515,100, or 15.9 per cent, compared with the apportionment for 2015/16. The increase is primarily attributable to the proposed increase in the scope of the mine action programme, the proposed acquisition of nine replacement vehicles and an increase in medical costs.

Mine action programme

24. The proposed increased requirements of $2,049,900, or 326.4 per cent, under other supplies, services and equipment, are attributable primarily to the increase in scope of the mine action programme to include the clearance of minefields in and near the buffer zone. The requirements include a provision of $1,949,400 for mine detection and mine-clearing services that will be managed and supervised by the United Nations Mine Action Service and contracted through the United Nations Office for Project Services (A/70/717, para. 52).

25. The Advisory Committee was informed, upon enquiry, that, in May 2015, one of the parties had requested UNFICYP to provide support in clearing 28 minefields, after it had been provided with details on the 28 minefields in the north by its counterparts on the other side as a confidence-building measure. Although the Force, through inter-mission cooperation with UNIFIL and the support of the United Nations Mine Action Service, was able to clear 25 of the 28 minefields, further work needs to be done on the remaining 3. Furthermore, the Force has also been requested to provide the same assistance on two additional minefields. Consequently, the specific expected outcome is the clearance of the five remaining dangerous areas within a year.

Ground transportation

26. The increased requirements for ground transportation of $408,300, or 17.7 per cent, are attributable to the proposed acquisition of nine vehicles to replace those that have exceeded their useful life and to a proposed increase of 60 per cent in rental costs for pick-up vehicles (A/70/717, para. 59).

27. Upon enquiry, the Advisory Committee was provided with a breakdown of UNFICYP vehicles included in the ratio of computation contained in the table below:

Type of vehicle	*Rental*	*United Nations-owned equipment*	*Total*
Sedan, heavy 4x4 VIP	4		4
Sedan, light and medium	18		18
4x4, general purpose medium duty		59	59
4x4, utility single cabin/double cabin	52	28	80
Minibus, up to 15 passengers	1	11	12
Total	**75**	**98**	**173**

28. The Advisory Committee was also informed, upon enquiry, that, of the 304 vehicles maintained by the Force, 131 vehicles were not considered in the vehicle ratio calculation stipulated under the Standard Cost and Ratio Manual, including

light passenger vehicles assigned to a pool for general purposes and used for engineering, communication, supply and general administrative purposes. **The Advisory Committee is of the view that all such passenger vehicles should be included in the vehicle ratio calculation and trusts that UNFICYP will henceforth comply with prescribed ratio set out in the Standard Cost and Ratio Manual.**

29. In terms of leased vehicles, the Advisory Committee was informed, upon enquiry, that the contract signed on 23 September 2010 with the current vendor included a provision whereby UNFICYP might avail itself of vehicles on a short-term rental basis of less than six months and at casual/seasonal rates. That provision concerns pick-up vehicles to which an average 60 per cent renting increase was applied. The contract was due to expire on 31 December 2015. However, the Force has extended it for an additional period of six months, from 1 January 2016 to 30 June 2016, to provide additional time for the negotiation of a new contract. The mission initiated a bidding process regarding its entire fleet of rented vehicles (98 in total), with a bid closing date of 29 March 2016.

30. With regard to the overall decision on whether to acquire or lease vehicles, the Advisory Committee was informed, upon enquiry, that UNFICYP had postponed the implementation of the recommendation to replace leased vehicles in the light of the changing operational and political environment. The Force intends to update the cost-benefit analysis with data from the ongoing bidding process and will re-evaluate whether gradually replacing leased vehicles with United Nations-owned vehicles remains beneficial. **The Advisory Committee recalls that, following the decision of the General Assembly (resolution 68/286, para. 7), the Force completed a cost-benefit analysis comparing the cost of leasing and purchasing vehicles. The analysis showed the financial benefit, after a period of four years, of purchasing vehicles and outsourcing their maintenance rather than leasing vehicles (A/69/741, sect. V). The Committee also recalls its recommendation, endorsed by the General Assembly, that the Secretary-General provide in the budget proposal for 2016/17 an updated cost-benefit analysis, including a timetable for a plan for phased acquisition of vehicles (see A/69/839/Add.7, paras. 31 and 34). The Advisory Committee notes with regret that this updated analysis was not available at the time of its consideration of the Secretary-General's report and expects that the analysis will be updated promptly.**

31. **Taking into consideration the above-mentioned elements and pending the completion of the updated analysis, the Advisory Committee recommends against the purchase of replacement vehicles and that the resource requirements be adjusted accordingly. Any new contract for rented vehicles would depend on the outcome of the above-mentioned updated analysis.**

Medical

32. The Secretary-General, in his report, indicates an estimated increase in medical costs of $129,700, or 35.9 per cent, attributable primarily to the anticipated increase in medical services with respect to military contingent personnel on the basis of historical expenditure patterns (A/70/717, para. 62). The Advisory Committee was informed, upon enquiry, that the proposed increase was not influenced by the additional 28 military personnel, whose impact on the medical expenditure would be insignificant.

33. The Advisory Committee was also provided with the table below showing the trend of the expenditure for medical services:

(United States dollars)

Year	*Apportionment*	*Expenditure*
2009/10	250 000	256 000
2010/11	250 000	249 000
2011/12	250 000	305 000
2012/13	250 000	322 000
2013/14	250 000	302 000
2014/15	250 000	395 000
2015/16	275 000	434 000[a]
2016/17	400 000[b]	–

[a] Projected expenditure for the period from 1 July 2015 to 30 June 2016.
[b] Proposed budget.

34. **The Advisory Committee considers that the reasons for the increase in actual expenditure for medical services have not been well substantiated and that efforts should be made to better control the costs. Consequently, the Committee recommends that the budget requirements for medical services for the 2016/17 period be limited to $350,000, which would already represent a significant increase of $75,000, or 27 per cent, compared to the apportionment for the 2015/16 period.**

Solar panel project

35. The Force proposes the installation of additional solar panels that, according to the information provided, would enable it to produce up to 50 per cent of its electricity from renewable energy sources by 2020 (A/70/717, para. 58). The Advisory Committee was informed, upon enquiry, that a survey, conducted by the Engineering Standardization and Design Centre, based in Brindisi, had identified solar energy as the best option, given the operational conditions of UNFICYP. The first phase of the project will be conducted during the 2016/17 period. It comprises the design and installation of the system in two locations, with a preliminary cost estimate amounting to $820,100 and an additional $1.6 million in 2017/18.

36. The Advisory Committee was provided with details on the solar panel project contained in the table below:

(United States dollars)

Location	*Period of implementation*	*Cost estimate*
Substation BBC #1	2016/17: phase 1	295 000
Substation BBC #1	2017/18	1 262 600
Roca Camp	2018/19	321 550
Camp General Stefanik	2016/17: phase 1	525 100
Total		**2 404 250**

Diesel fuel

37. The Advisory Committee noted that, during the 2014/15 period, the Force had used a total of 205,761 litres of diesel fuel, comprising 105,471 litres for generators and 100,290 litres for heating. The projected consumption for the 2016/17 period is a total of 218,500 litres (112,000 litres for generators and 106,500 litres for heating), representing a total increase of 12,739 litres. Upon enquiry, the Committee was informed that the increase was attributable to additional fuel required for stand-by generators, to be operated periodically for maintenance purposes only. Also upon enquiry, the Committee was informed that, of the 90 generators owned by the Force, 8 were operational on a permanent basis, supplying electrical power to three facilities that were currently off the national grid, 16 were used as portable power sources for operational needs and 66 were maintained for use in emergency situations or as back-up power generators for 21 facilities across the mission area.

38. The Advisory Committee was further informed that UNFICYP was in continuous consultation with the local authorities for the connection of all its installations to the national grid, which were subject to the renovation work to be undertaken by the Government. Once the renovation works are completed and the buildings inspected and certified, the facilities will be connected to the national grid.

39. **Taking into account the ongoing efforts to both develop solar energy and to connect all facilities to the national grid, the Advisory Committee is of the view that UNFICYP should review its policy on holding emergency and back-up generators with the aim of reducing the fuel consumed to maintain them. Consequently, the Advisory Committee recommends that the requirement for diesel fuel be limited to 205,761 litres in the 2016/2017 period, as in the 2014/15 period.**

40. **Subject to its observations and recommendations contained in paragraphs 20, 21, 31, 34 and 39 above, the Advisory Committee approves the proposal of the Secretary-General regarding the operational costs for the 2016/17 period.**

4. Other issues

Travel

41. The Advisory Committee was informed, upon enquiry, that, for the period 2014/15, only 68.1 per cent of travel arrangements were in compliance with the Organization's advance purchase policy. The Committee intends to provide further comments on this subject in connection with its report on the findings of the Board

of Auditors on the United Nations peacekeeping operations for the period from 1 July 2014 to 30 June 2015 (A/70/380). **The Advisory Committee notes that the adherence of the Force to compliance with the 16-day advance purchase policy of the Organization should be further improved during the period 2016/17.**

Board of Auditors

42. Upon enquiry, the Advisory Committee was informed that UNFICYP had taken some action and was planning additional measures to address the issues identified by the Board of Auditors in its report on peacekeeping operations for the period from 1 July 2014 to 30 June 2015 (A/70/5, Vol. II). The action taken and the planned measures are as follows:

(a) With regard to assets that have exceeded their useful life and whose replacement is recommended over the coming few years, the Force has prioritized other additional resource requirements for the 2016/17 period;

(b) With regard to budget management, UNFICYP has implemented the following remedial actions:

(i) The Finance and Budget Section issues monthly reports from the business intelligence module of Umoja to all certifying officers of the Force for budget monitoring, which reflect the allotments, pre-commitments, obligations, actual expenditure and available balance under each class;

(ii) In January and April of each financial period, all certifying officers and account holders submit their forecast of expenditure for the remaining period, including explanations and assumptions that support the forecast;

(iii) In June of each financial period, a review of all outstanding obligations is conducted between the certifying officers and approving officers, and necessary adjustments are performed to ensure that obligations are not overstated or understated;

(iv) Until the budget formulation is available in Umoja, UNFICYP continues to maintain records of expenditure in order to facilitate budget reconciliation and support the formulation of future budgets;

(c) With regard to risk management, UNFICYP, in collaboration with the Department of Field Support, will align its risk management practices with the policies and guidelines of the Organization according to the lessons learned and best practices identified by the Department.

V. Conclusion

43. The actions to be taken by the General Assembly in connection with the financing of UNFICYP for the period from 1 July 2014 to 30 June 2015 are indicated in paragraph 37 of the performance report (A/70/580). **The Advisory Committee recommends that the unencumbered balance of $4,810,000, as well as other income and adjustments in the amount of $738,300, be credited to Member States.**

44. The actions to be taken by the General Assembly in connection with the financing of UNFICYP for the period from 1 July 2016 to 30 June 2017 are

indicated in paragraph 64 of the proposed budget (A/70/717). **The Advisory Committee recommends that the General Assembly:**

(a) Appropriate an amount of $54,849,900 for the maintenance of the Force for the 12-month period from 1 July 2016 to 30 June 2017, including $24,035,867 to be funded through voluntary contributions from the Government of Cyprus ($17,535,867) and from the Government of Greece ($6,500,000);

(b) Assess an amount of $30,814,033, representing the balance of the appropriation in subparagraph (a) above, at a monthly rate of $2,567,836, should the Security Council decide to continue the mandate of the Force.

Documentation

- Budget performance of the United Nations Peacekeeping Force in Cyprus for the period from 1 July 2014 to 30 June 2015 (A/70/580)
- Budget for the United Nations Peacekeeping Force in Cyprus for the period from 1 July 2015 to 30 June 2016 (A/70/717)
- Financial report and audited financial statements for the 12-month period from 1 July 2013 to 30 June 2014 and report of the Board of Auditors, Volume II, United Nations peacekeeping operations (A/70/5 (Vol. II))
- Report of the Advisory Committee on Administrative and Budgetary Questions on the budget performance report for the period from 1 July 2013 to 30 June 2014 and proposed budget for the period from 1 July 2015 to 30 June 2016 of the United Nations Peacekeeping Force in Cyprus (A/69/839/Add.7 and Corr. 1)
- General Assembly resolutions 68/286 and 69/296 on the financing of the United Nations Peacekeeping Force in Cyprus
- Security Council resolution 2263 (2016)